

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re: Beom-jun Jin	Group Art Unit: 2815
Serial No.: 10/689,981	Examiner: Jesse A. Fenty
Filed: October 20, 2003	Confirmation No.: 8976
For: INTEGRATED CIRCUIT DEVICES INCLUDING LOW DIELECTRIC SIDE WALL SPACERS AND METHODS OF FORMING SAME	

July 2, 2007

Mail Stop RCE  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**AMENDMENT ACCOMPANYING RCE**

Sir:

Applicant provides the present Amendment Accompanying RCE to address the issues raised in the Final Office Action dated April 2, 2007. Applicant respectfully requests allowance of the application.

It is not believed that an extension of time and/or additional fee(s), including fees for additional claims, are required, beyond those that may otherwise be provided for in documents accompanying this paper. In the event, however, that an extension of time is necessary to allow consideration of this paper, such an extension is hereby petitioned under 37 C.F.R. §1.136(a). Any additional fees believed to be due in connection with this paper may be charged to our Deposit Account No. 50-0220.

**Amendments** to the claims are provided in the Listing of Claims, which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 5 of this paper.